

Form F-66 (IA-2) (6-30-2016)		<div style="text-align: center;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; margin-top: 20px;"> 16207600300000 City Clerk 272 N 3rd St Laurens, IA 50554 </div>	
CITY OF LAURENS, IOWA DUE: December 1, 2016		(Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	570,883		570,883	575,058
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	570,883		570,883	575,058
Delinquent property taxes	0		0	
TIF revenues	101,827		101,827	100,000
Other city taxes	112,241	0	112,241	124,683
Licenses and permits	2,262	0	2,262	2,650
Use of money and property	28,800	1,093	29,893	24,765
Intergovernmental	267,330	0	267,330	294,689
Charges for fees and service	76,475	1,072,423	1,148,898	1,229,419
Special assessments	837	0	837	500
Miscellaneous	137,178	0	137,178	569,390
Other financing sources	1,366,766	45,815	1,412,581	733,806
Total revenues and other sources	2,664,599	1,119,331	3,783,930	3,654,960
Expenditures and Other Financing Uses				
Public safety	327,872	0	327,872	403,145
Public works	164,759	0	164,759	190,862
Health and social services	0	0	0	
Culture and recreation	254,714	0	254,714	256,412
Community and economic development	49,725	0	49,725	114,500
General government	115,522	0	115,522	109,732
Debt service	299,402	0	299,402	232,574
Capital projects	543,044	0	543,044	1,034,400
Total governmental activities expenditures	1,755,038	0	1,755,038	2,341,625
Business type activities	0	1,101,706	1,101,706	1,031,955
Total ALL expenditures	1,755,038	1,101,706	2,856,744	3,373,580
Other financing uses, including transfers out	278,647	171,159	449,806	383,806
Total ALL expenditures/And other financing uses	2,033,685	1,272,865	3,306,550	3,757,386
Excess revenues and other sources over (Under) Expenditures/And other financing uses	630,914	-153,534	477,380	-102,426
Beginning fund balance July 1, 2015	723,004	541,308	1,264,312	1,321,511
Ending fund balance June 30, 2016	1,353,918	387,774	1,741,692	1,219,085
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Barbara Smith		Area Code 712		Number 841-4526
Signature of Mayor or other City official (Name and Title)		Date signed 10/24/2016		
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LAURENS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	278,522	112,923		162,217	17,221		570,883			570,883	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	278,522	112,923		162,217	17,221		570,883		T01	570,883	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	278,522	112,923		162,217	17,221	0	570,883			570,883	6			
7	TIF revenues			101,827				101,827		T01	101,827	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	5,110	2,067		2,668	316		10,161		T15	10,161	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	17,632						17,632		T15	17,632	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		84,448					84,448		T09	84,448	14			
15	TOTAL OTHER CITY TAXES	22,742	86,515	0	2,668	316	0	112,241	0		112,241	15			
16	Section B - LICENSES AND PERMITS	2,262						2,262		T29	2,262	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,438				2,467		4,905	1,093	U20	5,998	18			
19	Rents and royalties	23,895						23,895		U40	23,895	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	26,333	0	0	0	2,467	0	28,800	1,093		29,893	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants					2,780		2,780		B50	2,780	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	30,000						30,000		B30	30,000	31			
32								0			0	32			
33	Total Federal grants and reimbursements	30,000	0	0	0	2,780	0	32,780	0		32,780	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		156,068					156,068		C46	156,068	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	9,340						9,340		C89	9,340	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	15,327	6,199		8,001	947		30,474		C89	30,474	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	24,667	162,267	0	8,001	947	0	195,882	0		195,882	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	13,063						13,063			13,063	63		
64	Library service	1,521						1,521		D89	1,521	64		
65	Township contributions	5,645						5,645		D89	5,645	65		
66	Fire/EMT service							0		D89	0	66		
67	Municipal light plant reimbursements	18,439						18,439		D89	18,439	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	38,668	0	0	0	0	0	38,668	0		38,668	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	93,335	162,267	0	8,001	3,727	0	267,330	0		267,330	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	477,537	A91	477,537	73		
74	Sewer							0	317,284	A80	317,284	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	246,024	A81	246,024	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	31,578	A80	31,578	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges	48,919						48,919		A89	48,919	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	13,200						13,200		A03	13,200	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	9,969						9,969		A61	9,969	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	Reimbursements	4,387						4,387			4,387	103		
104	TOTAL CHARGES FOR SERVICE	76,475	0	0	0	0	0	76,475	1,072,423		1,148,898	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS				837			837		U01	837	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	1,083	29,627					30,710		U99	30,710	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	8,688						8,688		U11	8,688	110		
111	Fines	6,901						6,901		U30	6,901	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify		63,976					63,976			63,976	113		
114	Insurance reimbursements	186						186			186	114		
115	Miscellaneous reimbursements	24,477	2,240					26,717			26,717	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	41,335	95,843	0	0	0	0	137,178	0		137,178	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	541,004	457,548	101,827	173,723	23,731	0	1,297,833	1,073,516		2,371,349	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					924,960		924,960	37,815	NR	962,775	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	200,047	55,027		66,732	20,000		341,806	8,000		349,806	127
128	Internal TIF loans and transfers in				56,000	44,000		100,000			100,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	200,047	55,027	0	122,732	988,960	0	1,366,766	45,815		1,412,581	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	741,051	512,575	101,827	296,455	1,012,691	0	2,664,599	1,119,331		3,783,930	132
133												133
134	Beginning fund balance July 1, 2015	107,996	292,498	1,240	21,211	226,551	73,508	723,004	541,308		1,264,312	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	849,047	805,073	103,067	317,666	1,239,242	73,508	3,387,603	1,660,639		5,048,242	136
137												137
138												138
139												139
140												140
141												141
142												142
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147												147
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149												149
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157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	174,195						174,195		E62	174,195	2
3	Purchase of land and equipment	1,100	59,875					60,975		G62	60,975	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	34,822	893					35,715		E24	35,715	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	54,220	944					55,164		E32	55,164	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,823						1,823		E32	1,823	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	266,160	61,712		0	0	0	327,872			327,872	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,520	127,034					130,554		E44	130,554	42
43	Purchase of land and equipment		18,142					18,142		G44	18,142	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		16,063					16,063		E44	16,063	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	3,520	161,239		0	0	0	164,759			164,759	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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112												112
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	116,647	38,757					155,404		E52	155,404	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	4,904						4,904		E61	4,904	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	5,421	170					5,591		E61	5,591	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	741				9,033		9,774		F61	9,774	129
130	Recreation — Current operation	67,407	2,181					69,588		E61	69,588	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,327	229					4,556		E03	4,556	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		4,897					4,897		E61	4,897	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	199,447	46,234		0	9,033	0	254,714			254,714	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		24,380			2,900		27,280		E89	27,280	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	19,653	2,792					22,445		E89	22,445	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	19,653	27,172	0	0	2,900	0	49,725			49,725	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,673	1,107					12,780		E29	12,780	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	45,441	23,681					69,122		E23	69,122	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,038						1,038		E89	1,038	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,456						2,456		E25	2,456	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	16,455						16,455		E31	16,455	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	13,671						13,671		E89	13,671	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	90,734	24,788	0	0	0	0	115,522			115,522	176
177	Section G — DEBT SERVICE				299,402			299,402			299,402	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	299,402	0	0	299,402			299,402	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Roads, Bridges, Sidewalks					543,044		543,044			543,044	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	543,044	0			543,044	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	543,044	0	543,044			543,044	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	579,514	321,145	0	299,402	554,977	0	1,755,038			1,755,038	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								353,742	E91	353,742	198
199	Purchase of land and equipment									G91	0	199
200	Construction								150,234	F91	150,234	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								213,447	E81	213,447	216
217	Purchase of land and equipment								18,305	G81	18,305	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								39,752	E80	39,752	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LAURENS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								179,231		179,231	242
243	Enterprise Capital Projects								146,995		146,995	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,101,706		1,101,706	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	579,514	321,145	0	299,402	554,977	0	1,755,038	1,101,706		2,856,744	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	40,047	138,600					178,647	171,159		349,806	255
256	Internal TIF loans/repayments and transfers out			100,000				100,000			100,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	40,047	138,600	100,000	0	0	0	278,647	171,159		449,806	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	619,561	459,745	100,000	299,402	554,977	0	2,033,685	1,272,865		3,306,550	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						73,508	73,508			73,508	263
264	Restricted		345,328	3,067	18,264			366,659			366,659	264
265	Committed					684,265		684,265			684,265	265
266	Assigned							0			0	266
267	Unassigned	229,486						229,486			229,486	267
268	Total Governmental	229,486	345,328	3,067	18,264	684,265	73,508	1,353,918			1,353,918	268
269	Proprietary								387,774		387,774	269
270	Total ending fund balance June 30, 2016	229,486	345,328	3,067	18,264	684,265	73,508	1,353,918	387,774		1,741,692	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	849,047	805,073	103,067	317,666	1,239,242	73,508	3,387,603	1,660,639		5,048,242	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LAURENS Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....							Amount - Omit cents Z00 \$		586,021		
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 1,206,000	29U \$	39U \$ 70,000	49U \$	49U \$	49U \$ 1,136,000	49U \$	I91 \$ 28,993			
2. Sewer utility	19U 856,000	29U 37,000	39U 61,000	49U	49U	49U 832,000	49U	I89 14,012			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. GO Bonds	19U 1,095,000	29U 630,000	39U 175,000	49U 1,550,000	49U	49U	49U	I89 30,556			
10. Internal loan	19U 0	29U 300,000	39U 50,000	49U	49U	49U	49U 250,000	I89 6,000			
11. Tractor Lease	19U 18,921	29U	39U 18,921	49U	49U	49U	49U 0	I89 721			
12. Equipment Loans	19U 43,782	29U 222,222	39U 30,000	49U	49U	49U	49U 236,004	I89 5,259			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	3,219,703	1,189,222	404,921	1,550,000	0	1,968,000	486,004	85,541			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents							
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		43,894,659		x .05 = \$			
Actual valuation -- January 1, 2014				\$		43,894,659		2,194,733			
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61					
		\$		\$		\$					
		1,741,692		1,741,692		1,741,692		1,741,692			
REMARKS											